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(*b*) Agricultural Demonstrators; and

(*c*) Sub-Inspectors?

THE HON. SRI M. A. MANICKAVELU : (*a*) Yes. The fixed travelling allowance in the case of Tahsildars has been raised from Rs. 49–2–0 to Rs. 75 per mensem.

(*b*) & (*c*) No.

Village officers

* 80-C *Q.*—SRI M. KALYANASUNDARAM : Will the Hon. the Minister for Revenue be pleased to state—

(*a*) whether it is a fact that a large number of village officers in Namakkal subdivision, Salem district, have been placed under suspension since April 1956; and

(*b*) if so, the reasons therefor?

THE HON. SRI M. A. MANICKAVELU : (*a*) & (*b*) Three village headmen and one karnam were suspended after April 1956. One headman was suspended for an offence under the Madras Prohibition Act and another for failure to detect and report a case of illicit tree cutting. The other headman and the karnam were suspended for slackness in their duties.

SRI M. KALYANASUNDARAM : சர்க்கார் கால்நடைக் கணக்கு எடுக்கவேண்டுமென்று உத்தரவு போட்டிருந்த அதே நேரத்திலே நாமக்கல் ஆர்.டி.ஓ. ஜமாபந்தி கூட்டி, ஜமாபந்திக்கு வரவில்லை என்ற காரணத்திற்காக கிராம மணியக்காரர், கணக்குப்பிள்ளை இவர்களை சஸ்பெண்ட் செய்தது உண்மையா, இல்லையா என்பதை அறிய விரும்புகிறேன்.

THE HON. SRI M. A. MANICKAVELU : ஜமாபந்திக் கணக்குகளை குறித்த காலத்தில் எழுதவில்லை என்ற காரணத்திற்காகவும், நெ. 5, 6 கணக்கு எழுதவில்லை என்ற காரணத்திற்காகவும் அவர்கள் சஸ்பெண்ட் செய்யப்பட்டார்கள்.

SRI M. KALYANASUNDARAM : அப்படி எத்தனைபேர் சஸ்பெண்ட் செய்யப்பட்டார்கள் என்பதை அறிய விரும்புகிறேன்,

THE HON. SRI M. A. MANICKAVELU : ஆத்தூரில் கர்ணம் கொட்டவாடி ஒருவர்தான்.

Commercial Tax Department

* 80-D *Q.*—SRI K. MADHAVAN NAMBIAR (on behalf of Sri V. R. Krishna Ayyar) : Will the Hon. the Minister for Revenue be pleased to state—

(*a*) whether the Government have sanctioned the appointment of a special detection staff for the Commercial Tax Department; and

(*b*) if so, whether any special training is given to them in detection work?

THE HON. SRI M. A. MANICKAVELU : (*a*) Yes.

(*b*) No.

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SRI N. K. PALANISAMY: May I know, Sir, whether any special Mobile section has been constituted in Madras apart from the Investigating section in the Commercial Tax Department?

THE HON. SRI M. A. MANICKAVELU : The Government have constituted a " Detection Staff " on the lines on which this work is being carried on in the Central Excise Department.

SRI T. C. NARAYANAN NAMBIAR : May I know, Sir, from the Hon. Minister whether the Government are contemplating to take any action on the recommendations of the Taxation Enquiry Commission, especially with regard to the prevention of the evasion of tax by constituting an Intelligence section attached to the Commercial Tax Department?

THE HON. SRI M. A. MANICKAVELU : The hon. Member started from the Taxation Enquiry Commission's recommendations and then asked about the Intelligence section. A sort of Detective Staff has been appointed.

* 80-E *Q.*—SRI K. MADHAVAN NAMBIAR (on behalf of Sri V. R. Krishna Ayyar) : Will the Hon. the Minister for Revenue be pleased to state—

(*a*) whether the Government have instructed the Commercial Tax Officers not to stay collection of taxes pending appeals to them from the orders of the Deputy Commercial Tax Officers in matters of sales tax; and

(*b*) if so, the reasons therefor?

THE HON. SRI M. A. MANICKAVELU : (*a*) No.

(*b*) Does not arise.

Single-point sales tax

* 80-F *Q.*—SRI M. NARAYANA KURUP : Will the Hon. the Minister for Revenue be pleased to state—

(*a*) whether the Government have decided about the articles that are to be brought under single-point sales tax; and

(*b*) if so, what they are?

THE HON. SRI M. A. MANICKAVELU : (*a*) Yes.

(*b*) Coffee, tea, cement, motor cars, refrigerators, kerosene, chemical fertilisers and cane jaggery.

SRI M. NARAYANA KURUP : Sir, are we to understand that the Government have accepted in principle the single-point sales tax and only take time to introduce the system in respect of all articles?

THE HON. SRI M. A. MANICKAVELU : In principle, so far as it goes; that is, in the case of commodities where the principle of single-point sales tax can be applied.